
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Clinton County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

County Official Responsible: Dana M. Myers

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level I

Workplan Submitted: 12/17/2007

Workplan Detail Requested by DLGF: 12/20/2007

Workplan Detail Submitted:

2007 Pay 2008 Ratio Study Received: 4/3/2008

Workbook Values: Received

Ratio Study Approved:

Estimated Date for Completion:

What Work for Dataset has been Accomplished?

Roll to Auditor?

9 weeks after delivery of sales data files (approx 5/3/08)

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? submitted 2/26/08

Date for Neighborhood Analysis? approx 3/14/08

Date for Sales Analysis? approx 3/21/08

Date for Land Valuation? approx 3/28/08

Date for Improvement Valuation - Cost Approach: approx 4/12-4/26/08

Date for Improvement Valuation - Income Approach: approx 4/12-4/26/08

Date for Improvement Valuation - Sales Approach: approx 4/12-4/26/08

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

Thursday, May 01, 2008

Page 1 of 2

Clinton County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: wr-ip

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Problem with system, can not work on more than 1 thing at a time, must do the process in order; are working to correct this issue for next year

Clinton County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Dana M. Myers

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level I

Estimated Date for Completion:

11/15/2007

What Work for Dataset has been Accomplished?

completed & submitted

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor: AS2, INC

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Clinton County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 47

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 76

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded

Number of Days Late 213

Compliance Status wr-ip

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 11/7/2007

Number of Days Late 38

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 4/3/2008

Number of Days Late 307

Compliance Status

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Clinton County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

| | |
|----------------------------|---------------------|
| <i>Date Data Due</i> | 3/1 of the Pay Year |
| <i>Date Loaded</i> | 2/26/2008 |
| <i>Number of Days Late</i> | -3 |
| <i>Compliance Status</i> | r-nc |

TAXDATA

Office - Auditor

2007

| | |
|----------------------------|---------------------|
| <i>Date Data Due</i> | 3/1 of the Pay Year |
| <i>Date Loaded</i> | |
| <i>Number of Days Late</i> | 61 |
| <i>Compliance Status</i> | No data |

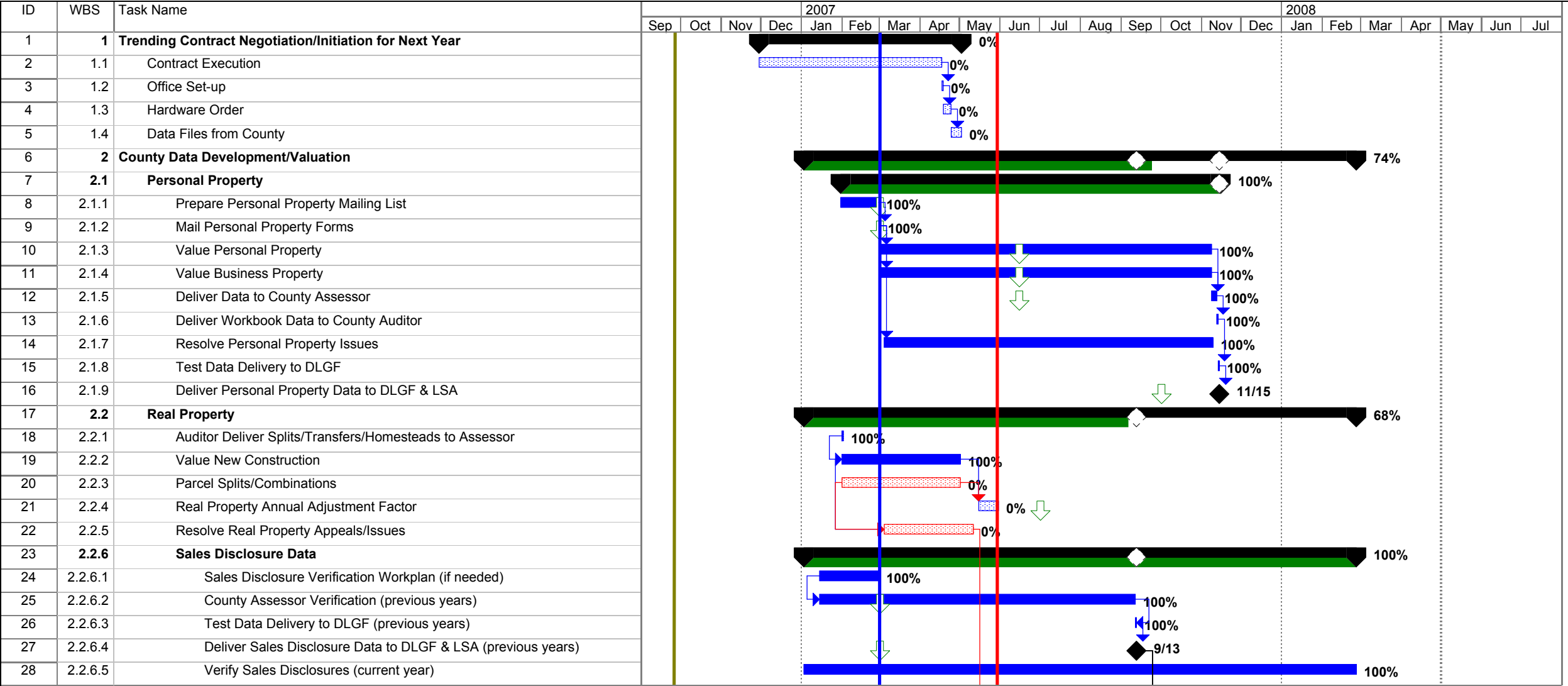
Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

[illegible]

| | | | | | | | | |
|--|--------------------------|--|--------------------------|--|--------------------|--|------------------------|--|
| Project: Clinton County Trending.mpp Date: Thu 5/1/08 | Critical | | Task Progress | | Summary Progress | | Deadline | |
| | Critical Revise/Resubmit | | Baseline | | Summary | | Real/Property Data Due | |
| | Critical Progress | | Baseline Revise/Resubmit | | Project Summary | | Sales Data Due | |
| | Task | | Baseline Milestone | | External Tasks | | Ratio Study Due | |
| | Revise/Resubmit | | Milestone | | External Milestone | | | |

| | |
|--|--|
| <p>Note: Revise/Resubmit denotes data exchange between County and/or State</p> <p>Page 1</p> | |
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Project: Clinton County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

Deadline

Real/Property Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State

| ID | WBS | Task Name | | | | | 2007 | | | | | | | | | | | | 2008 | | | | | | |
|----|-----------|--|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|
| | | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul |
| 29 | 2.2.7 | Neighborhood Analysis | | | | | | | | | | | | | | | | | | | | | | | |
| 30 | 2.2.7.1 | GIS Files Received and Loaded | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | 2.2.7.2 | Data Gathering | | | | | | | | | | | | | | | | | | | | | | | |
| 32 | 2.2.7.3 | Review Definitions | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | 2.2.7.4 | Initial Market Areas | | | | | | | | | | | | | | | | | | | | | | | |
| 34 | 2.2.7.5 | Market Area Summary | | | | | | | | | | | | | | | | | | | | | | | |
| 35 | 2.2.7.6 | Define Neighborhood Categories | | | | | | | | | | | | | | | | | | | | | | | |
| 36 | 2.2.7.7 | Create Neighborhood Summary | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | 2.2.7.8 | Sales Analysis | | | | | | | | | | | | | | | | | | | | | | | |
| 38 | 2.2.7.8.1 | Sales Files Received from County | | | | | | | | | | | | | | | | | | | | | | | |
| 39 | 2.2.7.8.2 | Produce Sales Validation Guidelines | | | | | | | | | | | | | | | | | | | | | | | |
| 40 | 2.2.7.8.3 | Review/Validate Sales | | | | | | | | | | | | | | | | | | | | | | | |
| 41 | 2.2.7.8.4 | Load Sales to CAMA System | | | | | | | | | | | | | | | | | | | | | | | |
| 42 | 2.2.7.9 | Land Valuation | | | | | | | | | | | | | | | | | | | | | | | |
| 43 | 2.2.7.9.1 | Run Ratio Study by Township/Neighborhood | | | | | | | | | | | | | | | | | | | | | | | |
| 44 | 2.2.7.9.2 | Using Toolset to Develop Base Land Rates | | | | | | | | | | | | | | | | | | | | | | | |
| 45 | 2.2.7.9.3 | Define Landuse Adjustments | | | | | | | | | | | | | | | | | | | | | | | |
| 46 | 2.2.7.9.4 | Apply Adjustments | | | | | | | | | | | | | | | | | | | | | | | |
| 47 | 2.2.7.9.5 | Re-run Ratio Study | | | | | | | | | | | | | | | | | | | | | | | |
| 48 | 2.2.7.10 | Improvement Valuation | | | | | | | | | | | | | | | | | | | | | | | |
| 49 | 2.7.10.1 | Cost Approach | | | | | | | | | | | | | | | | | | | | | | | |
| 50 | 7.10.1.1 | Update Cost Tables | | | | | | | | | | | | | | | | | | | | | | | |
| 51 | 7.10.1.2 | Recost | | | | | | | | | | | | | | | | | | | | | | | |
| 52 | 7.10.1.3 | Market Adjustment as Needed | | | | | | | | | | | | | | | | | | | | | | | |
| 53 | 7.10.1.4 | Statistical Analysis | | | | | | | | | | | | | | | | | | | | | | | |
| 54 | 7.10.1.5 | Value Turnover | | | | | | | | | | | | | | | | | | | | | | | |
| 55 | 2.7.10.2 | Income Approach | | | | | | | | | | | | | | | | | | | | | | | |
| 56 | 7.10.2.1 | Income Questionnaire | | | | | | | | | | | | | | | | | | | | | | | |

Project: Clinton County Trending.mpp
Date: Thu 5/1/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

Project Summary

External Tasks

External Milestone

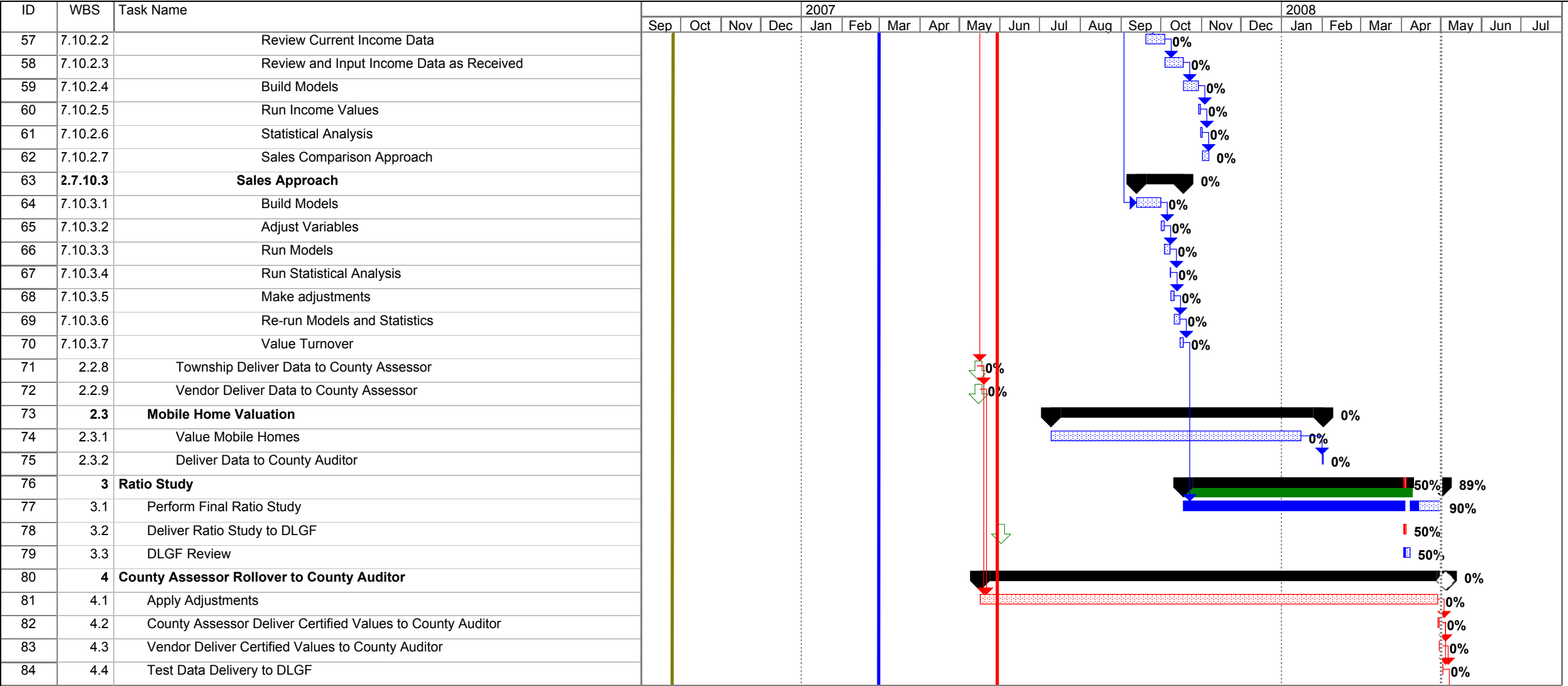
Deadline

Real/Property Data Due

Sales Data Due

Ratio Study Due

Note: Revise/Resubmit denotes data exchange between County and/or State



Project: Clinton County Trending.mpp
Date: Thu 5/1/08

Critical

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Revise/Resubmit

Task Progress

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Baseline Revise/Resubmit

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| ID | WBS | Task Name | | | | | 2007 | | | | | | | | | | | | 2008 | | | | | | |
|----|-----|--|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|
| | | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Jul |
| 85 | 4.5 | Deliver Real Property Data to DLGF & LSA | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

Project: Clinton County Trending.mpp
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Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Baseline Revise/Resubmit

Baseline Milestone

Milestone

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